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ABSTRACT

A study of the impact of PL 94-142 (The Education For All Handicapped Children Act) spending in South Dakota was conducted during the first half of 1980. The study focused on financial and programmatic factors and addressed the following purposes: analyzing the reporting system for the expenditures of PL 94-142 funds, and formalizing the relationship between these expenditures and the service needs contained on Individual Education Plans (IEP's). From a random sample of eight South Dakota school districts, data were collected from state and local documents and from interviews with school personnel. The financial phase of the study suggested that the reporting system should be changed to collect more detailed information; supplanting appeared to be taking place in several school districts; and most PL 94-142 monies have been spent for salaries and fringe benefits for the instructional program. The programmatic phase of the study resulted in the following findings: PL 94-142 funds were being spent on implementation of full services for handicapped children, child identification, and development and implementation of the IEP's; special education staff and students have increased with the staff/student ratio remaining constant; PL 94-142 monies were being used to provide services specified on student IEP's; and most IEP's were not written in a manner that complies with federal guidelines. (Author/CL)

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An Impact Study of PL 94-142 Spending in South Dakota

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A TECHNICAL REPORT

An Impact Study of PL 94-142
Spending in South Dakota

SCHOOL OF EDUCATION
UNIVERSITY OF SOUTH DAKOTA
VERMILLION, SOUTH DAKOTA

Table of Contents

Abstract 1

Introduction 1

Organization of the Study. 2

Planning 2

Statement of Needs 3

Methodology

- Population and Sample 3
- Instruments 4
- Procedures. 5

Analysis of Data

- Financial Tracking System 6
- Relationship of PL 94-142 Expenditures to Special Education Programs 20

General Conclusions

- Financial 40
- Relationship to Program 41

Recommendations. 43

Appendix A 47

- Data Collection Sheet 48
- Financial Tracking System 49
- IEP Evaulation Checklist. 50
- Special Education Fund Statement of Expenditures by Function by Object 51

Appendix B 55

- General Instructions. 56

ABSTRACT

A study of the impact of PL 94-142 spending in South Dakota was conducted during the first half of 1980. The study focused on financial and programmatic factors and addressed the following purposes: analyzing the reporting system for and the expenditures of PL 94-142 funds, and formalizing the relationship between these expenditures and the service needs contained on Individual Education Plans (IEP's).

A random sample of eight South Dakota school districts was selected. All districts were from towns which ranged in size from 3000 to 150,000 inhabitants. Data was collected from state and local documents and from an interview with the personnel in the schools.

The financial phase of the study resulted in the following findings: the reporting system should be changed to collect more detailed information; supplanting appeared to be taking place in several school districts; and most PL 94-142 monies have been spent for salaries and fringe benefits for the instructional program.

The programmatic phase of the study resulted in the following findings: PL 94-142 funds were being spent on implementation of full services for handicapped children, child identification, and development and implementation of IEP's; special education staff and students have increased with the staff/student ratio remaining constant; PL 94-142 monies were being used to provide services specified on student IEP's; and most IEP's were not written in a manner that complies with federal guidelines.

This study could serve as a pilot study for further investigation which might result in the eventual development of a formal tracking system for financial and programmatic aspects of all special education programs in South Dakota.

AN IMPACT STUDY OF PL 94-142 SPENDING IN SOUTH DAKOTA

INTRODUCTION

The Education for All Handicapped Children Act (Public Law 94-142) was signed into law in November of 1975, and was designed to ensure services to meet the needs of all handicapped children, ages 3-21. To implement PL 94-142, federal monies were and continue to be distributed (beginning in 1977) to all 50 state education agencies who, in turn, disseminate funds to local education agencies on a formula basis. As these funds increase each year, there is a need for a clear, comprehensive profile of how PL 94-142 money is spent, along with an analysis of whether the spending of this money affects the quantity of services to handicapped children.

The Educational Research and Service Center (ERSC) in the School of Education at The University of South Dakota (USD) was contacted by the Assistant Director of Special Education to determine if personnel at the School of Education would be interested in contracting with the Division of Elementary and Secondary Education (DESE) to provide assistance in collecting information about the expenditure and effect of PL 94-142 monies. The study reported here is the result of DESE's request for involvement and assistance on the part of the School of Education to collect information concerning the expenditure and impact of PL 94-142 funds on services to handicapped students.

This study is limited in that it examined data from only eight public school districts in South Dakota. Furthermore, the selected school districts were among the largest in the state. It cannot be assumed that data collected from these large schools would be representative of the numerous small school districts in South Dakota.

Another limitation is that data on special education students and staff varied according to sources. Data collected at the state level was often not consistent with data found in the local schools. However, discrepancies were minor and state data sources were used when discrepancies became apparent.

ORGANIZATION OF THE STUDY

The remainder of this report is organized as follows. First, the planning section details the steps involved in defining the needs. Second, the statement of needs section explains the origin and nature of the needs. Third, the methodology section describes the procedures utilized in collecting and analyzing the financial and programmatic data. Fourth, the findings of the study will be presented. The final section will summarize the results and report the conclusions and recommendations.

PLANNING

An initial meeting was held in November with representatives of the Educational Research and Service Center, Section for Special Education, and the Des Moines Regional Resources Center attending. At this meeting the intent and scope of the project were discussed. After an initial discussion of the contract, a decision was made by the staff of the Educational Research and Service Center to conduct the study. A team of specialists in school psychology, evaluation, and accounting worked to shape the scope and method of the project. The Director of the Masters of Professional Accounting program in the Business School was contacted. He identified and contacted a graduate student to participate in the project. Following this initial planning, the proposal was written.

STATEMENT OF NEEDS

The study described in this report is the result of a need by the Section for Special Education for information relating to Public Law (PL) 94-142. Presently, school districts indicate annually how PL 94-142 monies are used on the form Statement of Expenditures by Function by Object (Appendix A). What is not known, and what DESE is seeking to learn, is precisely how the expenditures have been made and what services they have resulted in. Pertinent to that situation, this report addresses the eventual development of a tracking system which would result from addressing this study to the following components:

a. analyzing the reporting system for expenditures of 94-142 monies and

b. formalizing the relationship between these expenditures and the service needs contained on Individual Education Plans (IEPs).

METHODOLOGY

The following methodological considerations were addressed in planning the study: (1) population and sample, (2) instruments, and (3) procedures.

Population and Sample

The target population for the study was determined by the Office of Special Education. School systems in communities ranging in size from 3,000 to 15,000 people were the target population. The reason for studying this population was that these schools received sizeable amounts of PL 94-142 funds. Given those parameters, 15 school systems were identified. Because that number was small in relation to the total number of school districts in the state, half, or eight, of the target school districts were sampled. The schools which were included in the random sample were Douglas

(Ellsworth), Hot Springs, Huron, Lake Central, Milbank, Spearfish, Vermillion and Watertown. Cooperation from the selected school districts was obtained by the Office for Special Education prior to contact by project staff. Partial information from one of the participating schools was not available when the data was analyzed and, therefore, was not included in the report of analyses and findings.

Instruments

Four instruments were utilized in the collection of data for the study. (See Appendix A for a copy of each instrument.) The Data Collection Sheet and the Financial Tracking System Interview Schedule were developed to meet the purposes of the study. The Data Collection Sheet collected two kinds of information from each school district over a six year period: (1) numbers of special education students and staff by handicapping condition, and (2) special education and general fund expenditures and revenues. The Financial Tracking System Interview schedule was a series of specific questions designed to obtain information about the expenditure of PL 94-142 funds.

Two existing instruments were appropriate for collecting and analyzing information. The IEP Evaluation Checklist was used by a team of two raters to analyze how closely sampled IEPs from participating school districts met the guidelines set forth in PL 94-142. The Statement of Expenditures by Function by Object is a yearly financial reporting form required by the Division of Elementary and Secondary Education for reporting PL 94-142 expenditures.

Procedures

The initial step for data collection was performed when project staff visited the Office of Special Education. Information collected there was used to partially complete the Data Information Sheet for each school. Copies of the Statement of Expenditures by Function by Object form were obtained for FY '78, '79, and '80 for each selected school district. Financial and total school population information for each school were found in the South Dakota Educational Statistics Digest for the years 1974-75 to 1978-79. Numbers of special education students by category were identified from a state document of Categorized Exceptionalities by Districts for the years 1974-75 to 1979-80. Special education staff were identified from information provided in the Special Education Facilities brochure for each of the six target years.

A sample of 10 special education students from each district was identified from state SSE1 forms. Students were selected from three handicapping categories: speech, mentally retarded (MR) and learning disabled (LD). 87 percent of all handicapping conditions fall into these three categories. Based on the project staff's familiarity with the distribution of handicapping conditions in South Dakota, the 10 students from each school district were identified in the following proportions: 5 speech, 3 MR and 2 LD.

Each of the eight school systems was contacted and an appointment made for an on-site visitation. A copy of the most recent Individualized Education Plan (IEP) for each of the 10 sampled students was collected. If a psychological evaluation was in the child's file, a copy of this document was also compiled. Previously collected information on the Data Collection Sheet was verified by local school staff and records.

A visit by all project staff to the first participating school district served as a pilot of the data collecting procedures. The single modification of procedures based on this visit was to request that copies of the IEPs and psychological reports be made prior to the project team's visit.

ANALYSIS OF DATA

The discussion of data will be handled by dealing with the financial and programmatic sections separately. Within each section, data will be discussed. Recommendations and conclusions for both the financial and programmatic parts of the study will be presented together in the final section of this paper.

Due to the descriptive nature of the study, the data was analyzed using descriptive statistical procedures.

The analysis of data will be discussed in two parts: (1) the financial tracking system for PL 94-142 expenditures and (2) the relationship of PL 94-142 expenditures and the programmatic aspects of special education.

Financial Tracking System.

The purposes of the financial tracking study of PL 94-142 funds was to identify problems with the yearly reporting system, determine how supplanting could be taking place, identify how PL 94-142 funds were being expended, and recommend revisions in the reporting form.

In determining problems with the yearly reporting system it was necessary to understand how the schools handled the budgeting. It also required that the personnel responsible for filling out the reports be asked about the reporting system. Specific questions asked were:

1. Who is responsible for the budgeting of PL 94-142 funds?
2. When is the budget prepared?
3. Is the money received budgeted for and spent in the same fiscal year or in the following fiscal year?
4. Are the reports difficult to complete?
5. Do you have any suggestions regarding these forms?
6. Would establishing a separate line item for PL 94-142 funds be feasible?

Other questions, tailored to the responses to the above questions, were asked to obtain information necessary for comparison.

Supplanting possibilities were derived first by scanning the yearly Statement of Expenditures by Function by Object forms for unusual expenditures and asking school personnel to explain them. Second, forms were compared to see if a general trend in spending PL 94-142 funds was evident within a district. Third, information from the fourth page of the form was compared to increases in staff and students to verify that new positions did exist as reported. Fourth, in a few schools where no supplanting was suspected, direct questions of how supplanting could take place were asked. In all interviews it was pointed out that the interest was in improving the reporting for the future and not in auditing prior reports for non-compliance of federal regulations. Last, a descriptive statistical analysis was made of the reported PL 94-142 expenditures from 1977-78 to the present.

FINDINGS

I. The Reporting System

Several of the schools which were surveyed budgeted the PL 94-142 monies for the fiscal year in which the funds were expected to be received

while others budgeted the monies for the following fiscal year. Although policies differ, changing the spending patterns would create more problems (i.e., no funding for some schools for a fiscal year) than it would solve.

The first three pages of the annual Statement of Expenditures by Function by Object form were found to be relatively easy to complete. The fourth page was the subject of most recommendations made by the personnel responsible for completing them. Most of the schools surveyed kept a detailed list of expenditures that they felt they should report, if for no other reason than to insure that they continue keeping track of these details.

The idea of a separate line item for PL 94-142 met with little resistance. One school considered implementing this idea on its own as a method of internal control while others agreed that it would not be difficult to implement. One opposing view to a separate line item approach was expressed by a business manager because all other budget items are reported by functions and objects. This functional relationship would be ruined by having a separate line for PL 94-142 funds. Amounts received from PL 94-142 were only a small proportion of funds spent for special education.

II. Compliance

The main focus of the study in this area dealt with the issue of supplanting. While looking for ways in which supplanting could be taking place, several instances of possible supplanting were discovered. Many of these may have been unintentional and may have arisen from a lack of understanding of what supplanting is. Therefore, it is suggested that a more thorough definition of supplanting, with related examples, be distributed to the personnel in charge of budgeting PL 94-142 funds in each

school to try to correct this problem. Specific examples of supplanting found in schools were:

Example A - New student tuitions were being funded by PL 94-142 without regard to the previous spending level of the school district. School officials were quick to point out that the tuitions were for new students, but whether the district has increased tuition payments for special education students is unknown.

Example B - A teacher previously working in the special education department was reclassified as to position title and a portion of the salary was funded by PL 94-142. There was no other staff addition to replace the previous position.

Example C - The major portion of a salary was paid for by PL 94-142 funds although it seemed the person had many duties in addition to special education. It was in this school that the business manager expressed an opinion that anyone could (and they do) supplant and get by with it as auditors usually believe what you tell them when the amount is not material. It was discovered also that a machine purchased for special education was being used to the greater extent by another program outside of special education.

Example D - Two schools had listed personnel for new programs as being funded by PL 94-142 when the programs were in existence before the implementation of PL 94-142.

Finding specific proof of supplanting was not the purpose of this study, but the investigator came away with a feeling that supplanting was taking place in most of the participating schools. In the proposed revision of the fourth page of the report, details were included that would help discover cases of supplanting. This does not include prior cases where

figures will already be built into the system but should detect future cases of supplanting.

III. Expenditures of PL 94-142 Funds

An examination of the Statement of Expenditures by Function by Object form (Appendix A) was made to determine where PL 94-142 monies were being spent. This information was aggregated across school districts for FY '78, FY '79, and FY '80. Each of the following tables show three kinds of information: (1) the amount of money spent on a function or object each year, (2) the percent this represents of the total amount spent each year, and (3) the percent of increase in spending from one year to the next. The salaries and fringe benefits objects have been combined for the purposes of these Tables because the expenditures were so closely related.

Table 1 shows expenditures by function for all school districts. Money was spent in three of the six possible functions. It is apparent that the majority of PL 94-142 monies have been increasingly spent for Instruction. Lesser amounts were spent on Support Services and Non-programmed Charges.

Table 2 shows expenditures by object for all school districts. Most PL 94-142 monies were spent on salaries and benefits to hire personnel. The amount of money used for Purchased Services increased each year, and represented more than 16 percent of the amount spent in FY '78 and FY '80. Amounts spent on Supplies and Materials as well as Capital Acquisitions have been small each year. Monies shown in the Other Objects row represent small expenditures on Supplies and Materials and Capital Acquisitions that have been collapsed into one object category.

Tables 3 through 6 break down the expenditures of PL 94-142 money by each of the object categories. As shown in Table 2, monies were spent in all four object categories: Salaries and Fringe Benefits, Purchased

TABLE 1

PL 94-142 Expenditures by Function
Aggregated Across School Districts for FY '78, '79 and '80

Function	FY '78 Amount Spent	FY '78 % of Total	FY '79 Amount Spent	FY '79 % of Total	FY '79 % of Increase over '78	FY '80 Amount Spent	FY '80 % of Total	FY '80 % of Increase over '79
Instruction	$10,712.30	61.81	$44,616.53	79.99	312	$76,099.60	65.86	71
Support Services	3,721.77	21.47	11,158.39	20.01	200	29,586.40	25.61	165
Non-programmed Services	2,897.82	16.72	---	---	000	9,860.00	8.53	---
TOTAL	$17,331.89		$55,774.60		222	$115,546.00		107

TABLE 2

PL 94-142 Expenditures by Object
Aggregated Across School Districts for FY '78, '79 and '80

Object	FY '78 Amount Spent	FY '78 % of Total	FY '79 Amount Spent	FY '79 % of Total	FY '79 % of Increase over '78	FY '80 Amount Spent	FY '80 % of Total	FY '80 % of Increase over '79
Salaries (100) Benefits (200)	$14,274.20	82.36	$48,129.50	86.29	237	$93,101.00	80.57	93
Purchased Services (300)	2,897.82	16.72	2,905.31	521	---	---	---	---
Supplies and Materials (400)	---	---	2,389.85	4.28	---	---	---	---
Capital Acquisitions (500)	---	---	2,350.00	4.22	---	---	---	---
Other Objects* (600)	159.88	.92	---	---	---	3,484.00	3.02	

*Other is composed of 400 and 500 where % is under a specific amount.

12

Services, Supplies and Materials, and Capital Acquisitions. In all object categories, most money was spent for the Instruction and Support Services functions. No money was actually spent for items in the Other Objects category.

Table 3 shows that when school districts used PL 94-142 money for salaries and benefits, they were using it only for Instruction and Support Services functions.

Table 4 suggests that when school districts used PL 94-142 money for Purchased Services, they used it primarily for Nonprogrammed Services and Support Service functions.

Table 5 indicates that when school districts used PL 94-142 money in the first two years, the money was used primarily for Instruction.

Table 6 shows that school districts used small amounts of PL 94-142 money for Capital Acquisitions in two of the three years of funding. These monies were spent on Support Services in FY '79 and on Instruction in FY '80.

Tables 7 through 9 break down the expenditures of PL 94-142 money by each of the function categories. As shown in Table 1, monies were spent in three of the six functions: Instruction, Support Services, and Nonprogrammed Services.

Table 7 indicates that most of the PL 94-142 money that was spent on Instruction was used for Salaries and Fringe Benefits. This information is consistent with information shown in Table 3.

Table 8 suggests that most PL 94-142 money that was spent on Support Services was used for Salaries and Benefits. Lesser amounts of money were spent on Purchased Services, and Supplies and Materials. In only one year was any of the money spent for Capital Acquisitions.

TABLE 3

PL 94-142 Expenditures by Function for Object Salaries and Fringe Benefits Aggregated Across School Districts for FY '78, FY '79 and FY '80

Function	FY '78 Amount Spent Salaries/ Fringe Benefits	FY '78 % of Total $ Salaries/ Fringe Benefits	FY '79 Amount Spent Salaries/ Fringe Benefits	FY '79 % of Total $ Salaries/ Fringe Benefits	% of Increase over '78	FY '80 Amount Spent Salaries/ Fringe Benefits	FY '80 % of Total $ Salaries/ Fringe Benefits	% of Increase over '79
Instruction	$10,552.40	73.93	$42,549.50	88.41	305	$70,838.60	76.09	67
Support Services	3,721.77	26.07	5,580.00	11.59	50	22,262.40	23.91	299

TABLE 4

PL 94-142 Expenditures by Function for Object Purchased Services Aggregated Across School Districts for FY '78, FY '79 and FY '80

Function	FY '78 Amount Spent Purchased Services	FY '78 % of Total Spent Purchased Services	FY '79 Amount Spent Purchased Services	FY '79 % of Total Spent Purchased Services	FY '79 % of Increase Over FY '78	FY '80 Amount Spent Purchased Services	FY '80 % of Total Spent Purchased Services	FY '80 % of Increase Over FY '79
Instruction	---	---	$ 457.31	15.74	---	$2,811.00	14.80	515
Support Services	---	---	2,448.00	84.26	---	6,290.00	33.17	257
Non-programmed Services	$2,897.82	100	---	---	---	9,860.00	52.00	---

TABLE 5

PL 94-142 Expenditures by Function for Object Supplies and Materials Aggregated Across School Districts for FY '78, FY '79 and FY '80

Function	FY '78 Amount Spent Supplies/ Materials	FY '78 % of Total Spent Supplies/ Materials	FY '79 Amount Spent Supplies/ Materials	FY '79 % of Total Spent Supplies/ Materials	FY '79 % of Increase Over FY '78	FY '80 Amount Spent Supplies/ Materials	FY '80 % of Total Spent Supplies/ Materials	FY '80 % of Increase Over FY '80
Instruction	$ 159.88	100	$1,609.53	67.35	1007	$1,000.00	42.16	62*
Support Services	---	---	780.32	32.65	---	1,034.00	50.84	33

* Indicates a decrease

TABLE 6

PL 94-142 Expenditures by Function for Object
Capital Acquisitions Aggregated Across
School Districts for FY '78, FY '79, and FY '80

	FY '78		FY '79		FY '80	
	Capital Acquisitions	% of Total	Capital Acquisitions	% of Total	Capital Acquisitions	% of Total
Instruction	---	---	---	---	$1,450.00	100
Support Services	---	---	$2,350.00	100	---	---

TABLE 7

PL 94-142 Expenditures by Object for Function Instruction Aggregated Across School Districts for FY '78, FY '79 and FY '80

Function	FY '78 Amount Spent Instruction	FY '78 % of Total Spent Instruction	FY '79 Amount Spent Instruction	FY '79 % of Total Spent Instruction	FY '79 % of Increase Over FY '78	FY '80 Amount Spent Instruction	FY '80 % of Total Spent Instruction	FY '80 % of Increase Over FY '79
Salaries/ Fringe Benefits (100 & 200)	$10,552.40	98.51	$42,549.40	95.37	303	$70,838.60	93.09	67
Purchased Services (300)	---	---	---	---	---	2,811.00	3.69	---
Supplies/ Materials (400)	---	---	1,618.52	3.61	---	---	---	---
Other	159.88	1.49	457.31	1.02	186	2,450.00	3.22	436

TABLE 8

PL 94-142 Expenditures by Object for Function
Support Services Aggregated Across School
Districts for FY '78, '79, and '80

Object	FY '78 Amount Spent Support Services	FY '78 % of Total Spent Support Services	FY '79 Amount Spent Support Services	FY '79 % of Total Spent Support Services	FY '79 % of Increase Over FY '78	FY '80 Amount Spent Support Services	FY '80 % of Total Spent Support Services	FY '80 % of Increase Over FY '79
Salaries/ Fringe Benefits (100 & 200)	$3,721.77	100	$5,580.00	50.01	50	$22,262.40	75.25	299
Purchased Services (300)	---	---	2,448.00	21.94	---	6,290.00	21.26	157
Supplies and Materials (400)	---	---	780.32	6.99	---	1,034.00	3.49	33
Capital Aquisitions (500)	---	---	2,350.00	21.06	---	---	---	---

19

Table 9 shows that all PL 94-142 money spent on Nonprogrammed Services was used for Purchased Services. The amount of money spent on this function is relatively small when compared to the total amount of PL 94-142 money.

While Tables 7-9 showed total amounts of money spent on the Instruction, Support Services, and NonProgrammed services functions, Tables 10-12 break down these expenditures of PL 94-142 money by sub-functions.

Table 10 shows that PL 94-142 money which was spent for Instruction was most often used for the Mentally Retarded (MR) and Learning Disabilities (LD) sub-functions. No money was spent on the Physically Handicapped sub-function and only a small amount was spent on the Gifted sub-function (Other).

Table 11 shows that PL 94-142 money which was spent for Support Services was used primarily in 6 of the 14 sub-functions. Money was used for pupil transportation each year in increasingly larger amounts. The expenditures in FY '80 for Other School Administration represents the hiring of a .5 FTE Special Education Director. In FY '80 monies were also used for Speech Pathology and Audio as well as Psychological services.

Table 12 shows that all PL 94-142 money spent on Non-Programmed charges was used for payments to other educational units.

Table 13 shows total expenditures of PL 42-142 money for each sub-function found in Tables 10-12. When comparing the distribution of expenditures across all sub-functions, it was apparent that most monies were being used for MR and LD sub-functions.

Relationship of PL 94-142 Expenditures to Special Education Programs

The questions that were raised in trying to clarify these purposes focused on whether or not the PL 94-142 money has made an impact on handicapped students. Are the number of services to students being

TABLE 9

PL 94-142 Expenditures by Object for Function
Non-Programmed Services Aggregated Across School
Districts for FY '78, '79, and '80

Function	FY '78 Amount Spent Non-Programmed Services	FY '78 % of Total Spent Non-Programmed Services	FY '79 Amount Spent Non-Programmed Services	FY '79 % of Total Spent Non-Programmed Services	% of Increase Over FY '78	FY '80 Amount Spent Non-Programmed Services	FY '80 % of Total Spent Non-Programmed Services	% of Increase Over FY '79
Salaries/ Fringe Benefits (100 & 200)	---	---	---	---	---	---	---	---
Purchased Services (300)	$2,897.82	100	---	---	---	$9,860.00	100	---
Supplies and Materials (400)	---	---	---	---	---	---	---	---
Capital Aquisitions (500)	---	---	---	---	---	---	---	---

TABLE 10

94-142 Expenditures by Sub-Function for Function Instruction Aggregated Across School Districts for FY '78, FY '79 and FY '80

Group MR & LD	FY '78 Amount Spent Instruction	FY '78 % of Total Spent Instruction	FY '79 Amount Spent Instruction	FY '79 % of Total Spent Instruction	FY '79 % of Increase Over FY '78	FY '80 Amount Spent Instruction	FY '80 % of Total Spent Instruction	FY '80 % of Increase Over FY '79
Mentally Retarded (1220)	$3,945.88	36.84	$31,394.10	70.36	706	$39,620.50	52.06	26
Emotionally Disturbed (1240)	2,366.74	22.09	1,346.64	3.02	57	8,117.00	10.67	503
Learning Disabled (1260)	4,399.66	41.07	11,875.60	26.62	270	20,986.00	27.58	77
Other Special Programs (1290)	---	---	---	---	---	6,321.08	8.31	---
Other (1210)	---	---	---	---	---	1,055.00	1.39	---

TABLE 11

PL 94-142 Expenditures by Sub-Function for Function Support Services Aggregated Across School Districts for FY '78, '79, and '80

	FY '78		FY '79			FY '80		
	Amount Spent Support Services	% of Total Spent Support Services	Amount Spent Support Services	% of Total Spent Support Services	% of Increase Over FY '78	Amount Spent Support Services	% of Total Spent Support Services	% of Increase Over FY '79
Guidance Services (2120)	---	---	$ 723.12	6.48	---	---	---	---
Psychological Services (2140)	---	---	---	---	---	3,450.00	11.66	---
Speech Pathology and Audio Services (2150)	939.30	25.2	---	---	---	7,688.00	25.98	---
Improvement of Instruction (2210)	2,382.47	64.01	---	---	---	---	---	---
Other School Administration (2490)	---	---	---	---	---	6,669.00	22.54	---
Pupil Transportation (2550)	400.00	10.78	10,378.00	93.01	159	10,995.40	37.16	6
Other	---	---	---	---	---	784.00	2.65	---

TABLE 12

PL 94-142 Expenditures by Sub-Function for Function Non-Programmed Services Aggregated Across School Districts for FY '78, '79, and '80

	FY '78		FY '79			FY '80		
	Amount Spent Non-Programmed Services	% of Total Spent Non-Programmed Services	Amount Spent Non-Programmed Services	% of Total Spent Non-Programmed Services	% of Increase Over FY '78	Amount Spent Non-Programmed Services	% of Total Spent Non-Programmed Services	% of Increase Over FY '79
Payments to Other Educ. Units (4900)	$2,897.82	100	---	---	---	$9,860.00	100	---

TABLE 13

PL 94-142 Expenditures by Sub-Function
Aggregated Across School Districts for FY '78, '79 and '80

	FY '78		FY '79			FY '80		
	Amount Spent	% of Total	Amount Spent	% of Total	% of Increase over '78	Amount Spent	% of Total	% of Increase over '79
Mentally Retarded (1220)	$3,945.88	22.77	$31,394.10	56.29	896	$39,620.50	34.29	26
Emotionally Disturbed (1240)	2,366.74	13.66	---	---	---	8,117.00	7.02	---
Learning Disabled (1260)	4,399.66	25.38	11,875.12	21.29	170	20,986.00	18.16	77
Other Special Programs (1290)	---	---	---	---	---	6,321.08	5.00	---
Psychological Services (2140)	---	---	---	---	---	3,450.00	3.0	---
Speech Pathology and Audio Services (2150)	939.30	5.42	---	---	---	7,688.00	6.60	---
Improvement of Instruction (2210)	2,382.47	13.75	---	---	---	---	---	---
Other School Administration (2490)	---	---	---	---	---	6,669.00	5.77	---
Pupil Transportation (2550)	---	---	10,378.00	18.61	---	10,995.40	9.52	6
Payments to Other Educ. Units (4900)	2,897.82	16.72	---	---	---	9,860.00	8.53	---
Other	---	---	2,126.96	3.81	---	1,839.00	1.59	14
TOTAL	$17,331.57		$55,774.64			$115,546.00		

increased? Are special education materials being purchased? Are staff increases reflecting the expenditure of these monies? The primary concern was: What are the local school districts doing with the funds in relationship to the special education program?

In order to deal with these concerns, the goals were fourfold: 1) to relate PL 94-142 expenditures to the special education program, 2) to identify patterns in staffing, 3) to analyze the use of IEP's by the school districts, and 4) to examine the relationship of the amount of PL 94-142 money a school district received and the degree to which their special education program was in compliance.

A number of sources were used in collecting the information needed. The Statement of Expenditures by Function by Object form was useful in relating the PL 94-142 expenditures to special education programs. In order to find the number of special education students and staff, information from the following documents was utilized: South Dakota Educational Statistics Digest (1974 to 1979), Categorized Exceptionalities by Districts (1974-75 to 1979-80), and Special Education Faculties (1974-75 to 1979-80). Information collected from these sources was verified during an on-site visit to each participating school district. Copies of selected IEP's were collected during the on-site visit. Information concerning the degree to which participating school districts were in compliance with federal law was obtained from the Office of Special Education.

Findings

I. Relationship of Expenditures to Special Education Program

In examining the relationship between expectations and the service needs, an investigation was made of how PL 94-142 money was spent on special education programs. This involved analyzing how the expenditures

fit within the six areas for which PL 94-142 monies can be expended. The six areas include: child identification, confidentiality and due process procedures, implementation of full services for handicapped children, development and implementation of Individual Education Programs (IEP), protection in evaluation procedures, and parent involvement. (See Appendix B for the listing of general areas and activities).

Table 14 shows how each school district expended PL 94-142 monies during the first, second, and third years of funding. The six general areas as well as specific activities within the area are identified. In addition, the specific function and object under which each activity would be classified on the Statement of Expenditures by Function by Object form is also indicated. Comments are made concerning the ease of analysis or ease of interpretation of data. Tables 15 - 18 highlight different information from Table 14.

In looking at Table 15, it is evident that PL 94-142 monies were most often used for the general area of implementation of full services for handicapped children (3). School districts also used PL 94-142 monies for child identification (1) and for the development and implementation of Individual Education Programs (4). No school district used their PL 94-142 monies for the other three general areas: confidentiality and due process procedures, protection in evaluation procedures, and parent involvement. This pattern of spending indicates the priorities school districts have placed on specific areas for spending 94-142 monies.

Table 16 shows the break down by activity for PL 94-142 monies that were expended on child identification (1).

Money which was used to identify children was spent most often in purchasing testing and/or assessment materials (F). A large amount was also

TABLE 14

Expenditures of PL 94-142 Funds
By Area and Activity

District Expenditures of Title VI-B (PL 94-142) Funds

School District	1st Year General Areas No. Func.	1st Year Specific Activity *	1st Year Object	1st Year Function	2nd Year General Areas No. Func.	2nd Year Specific Activity	2nd Year Object	2nd Year Function	3rd Year General Areas No. Func.	3rd Year Specific Activity	3rd Year Object	3rd Year Function
Watertown A	1 Child Id. Implement. 3 of Full Serv. for Hand. Ch.	F M or N	Purchased Services Salaries/ Benefits	Support Services Instruction	3 IFSHC 1 Child Id.	B F	Salaries/ Benefits Purchased Services	Instruction Non-Prog. Services	1 3 4	B,F, M C,G,	Purch. Serv/ Supp. & Mat. Sal. & Ben. Salaries/ Supp. & Mat.	Non-Prog. Services Instruction Support Services
Vermillion B	3 IFSHC	M	Salaries/ Benefits	Instruction	4	C,D,G	Salaries/ Benefits 300,400,&500	Instruction/ Support Services	1 3 4	F & E	100 to 500	Instruction/ Support Services
Milbank C	3 IFSHC	B	Purchased Services	Non-Prog. Services	3	M	Salaries	Instruction	3 4	B H	Purch. Serv.	Instruction/ Supp. Serv.
Lake Central D	1 Child Id.	E	Salaries	Support Serv.	4	A	Salaries/ Benefits	Instruction	1 3 4	E M K	Salaries & Benefits	Instruction
Spearfish E	4 Dev. & Imp. of IEP's	C	Supplies/ Materials	Instruction	3	B or C	Salaries	Support Services	1 3	B,C,D,&G A,B,C,F,&N	Salaries/ Benefits	Support Services
Douglas F	3 IFSHC	B	Salaries	Instruction	1 3 4	E & F J,H,L,M C	Purch. Serv. Sal. & P.S.+CA Supp. & Mat.	Instruction Support Services Support Serv.	1 3 4	F,E J,M,D N	Purch. Serv. S&B, S&M Supp. & Mat.	Inst. & Supp. Serv. Inst. & Supp. Serv. Supp. Serv.
Huron G	4 Dev. & Imp. of IEP's	B	Salaries	Instruction	1 3 4	G E K	Purch. Serv. Purch. Serv. Sal. & Ben.	Support Serv. Support Serv. Instruction				

* See Appendix B for the document which identifies each specific activity

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TABLE 15

General Areas for Which
PL 94-142 Monies Were Expended
FY '78. '79. and '80

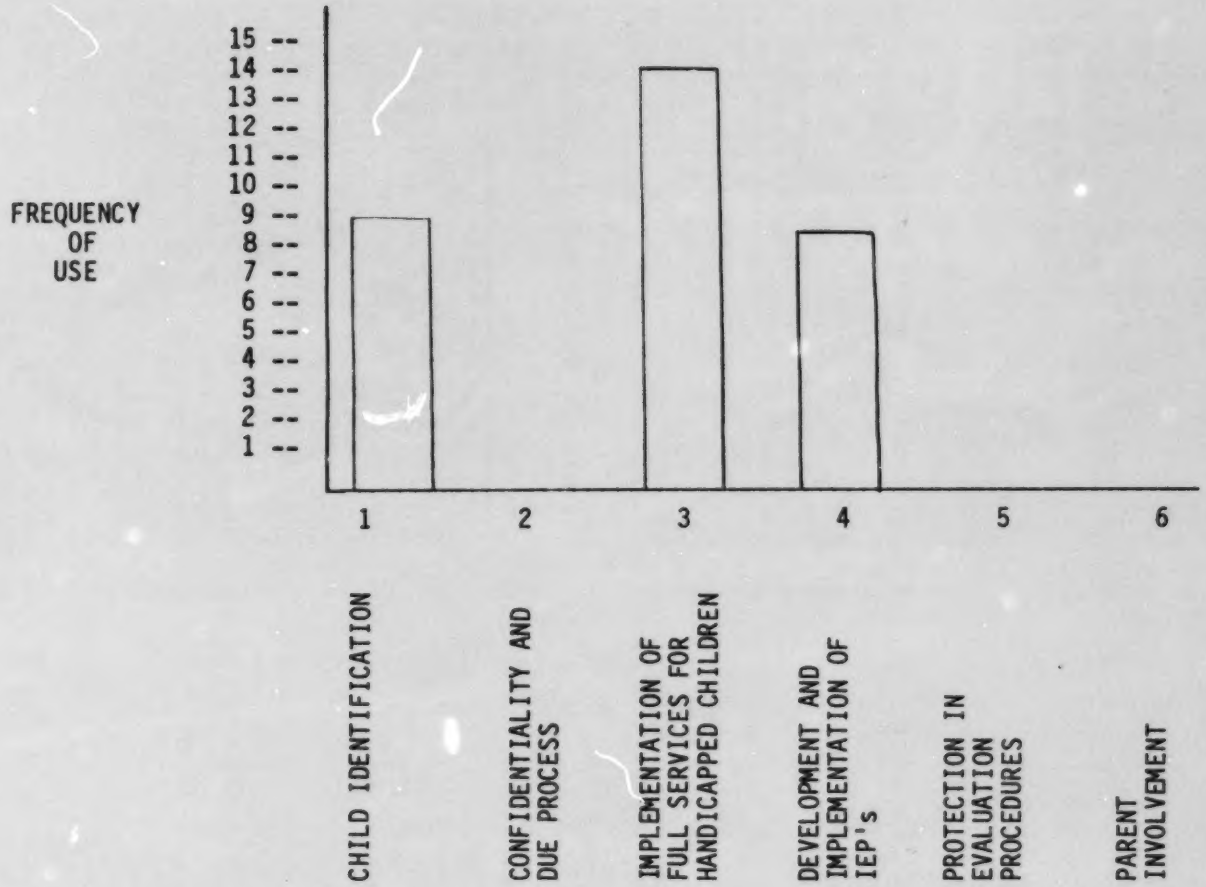
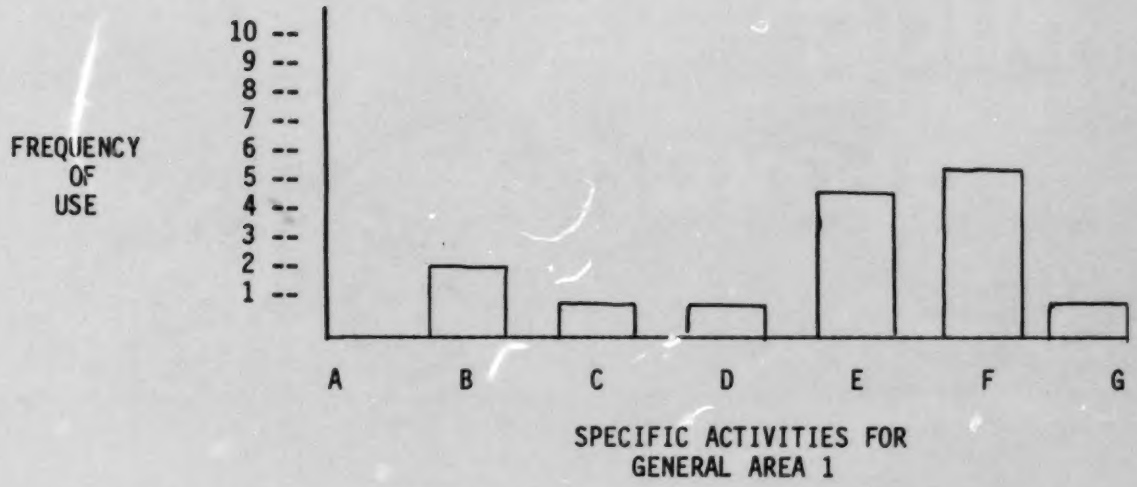


TABLE 16

Child Identification-Related Activities for Which PL 94-142 Monies Were Expended



spent for district brochures or pamphlets describing special education programs, services, and eligibility criteria (E). In lesser amounts money was also expended in several other activities including: new or continued screening efforts to identify potential handicapping conditions, including screening children below school age; on-site consultation; inservice training; and evaluation and diagnosis required by child study teams but not available in the local school district.

Table 17 shows the breakdown by activity for PL 94-142 monies that were expended on the implementation of full services for handicapped children (3). Within this area the activity funded most often by the school districts was salaries of teachers for special education programs (M). A large portion of money spent in this general area went for the development of new special education programs (B). Money was also expended for on-site consultation, development of pre-school programs, ancillary personnel visitation, district-designed research, driver time and mileage for daily transportation, modification of vehicles, and other services.

Table 18 shows the breakdown by activity for PL 94-142 monies that were expended on the development and implementation of IEP's (4). Within this general area, the activity funded most often was the purchase of educational supplies and curriculum related materials for the implementation of IEP's for specific children (C). Money was also spent for one-to-one aides to assist severely handicapped children, purchase of educational equipment directly related to instructing severely handicapped children, purchases of direct therapy services, purchases of direct psychological treatment/therapy, salaries of teachers for new programs, and other services.

TABLE 17

Implementation of Full Services for Handicapped Children-Related Activities for Which PL 94-142 Monies Were Expended

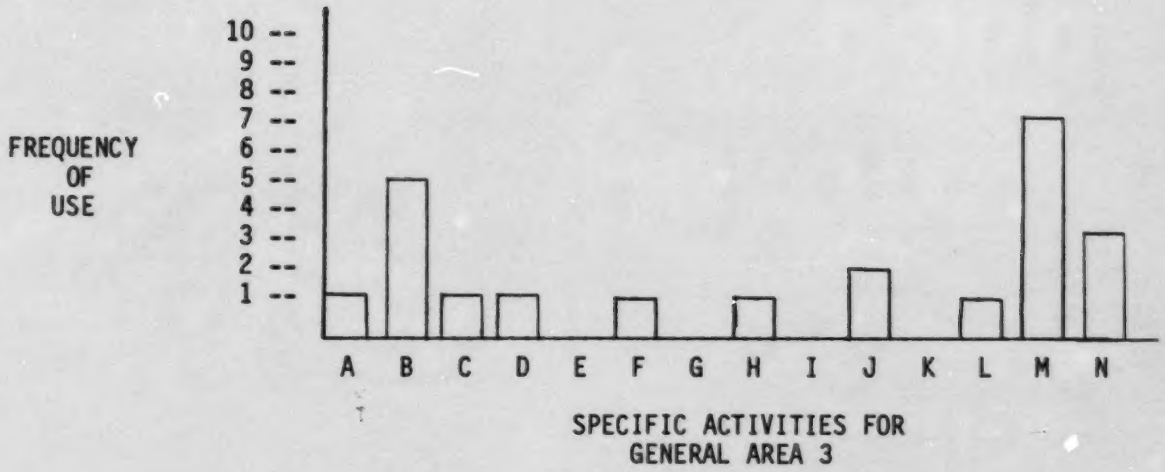
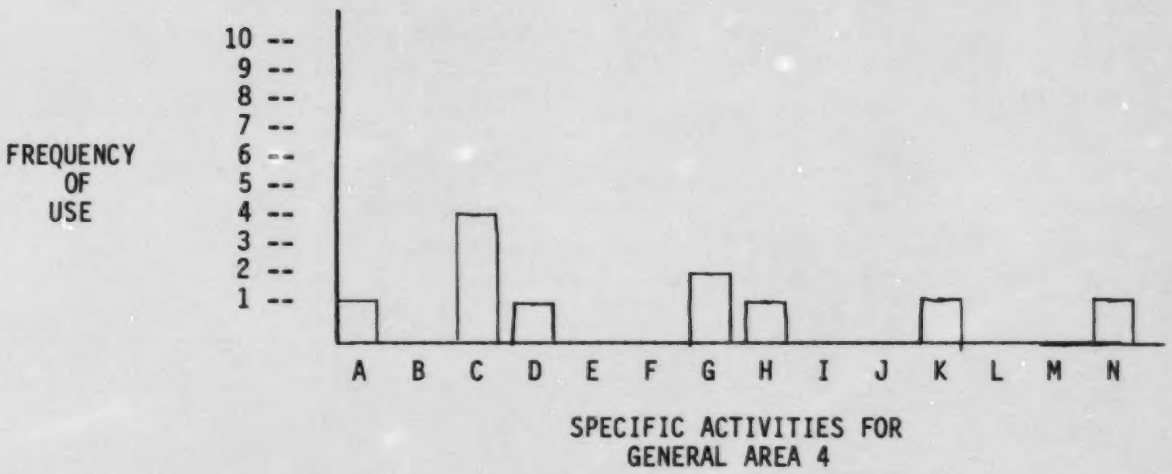


TABLE 18

Development and Implementation of IEP-Related Activities for Which PL 94-142 Monies Were Expended



To summarize, PL 94-142 monies were most often expended for the implementation of full services for handicapped children, child identification, and the development and implementation of IEPs. Money was specifically used most often for testing materials and/or assessment materials, salaries of teachers for new special education programs, district brochures describing special education programs, development of new special education programs, and educational supplies and curriculum-related materials for the implementation of IEPs.

II. Patterns in Staffing

The second phase of analyzing the relationship between expenditures and service needs was the analysis of student and staffing patterns over the last 6 years.

Table 19 shows the average number of special education staff and students for three year periods before and after the implementation of PL 94-142. The three years before implementation were FYs '75, '76, and '77 and the three years after implementation were FYs '78, '79, and '80. Percent of increase in staff and students was computed on the before and after data. The table also shows the student to staff ratio for the MR and LD as well as Speech handicapping conditions. Data for the MR and LD handicapping conditions were collapsed into one category because local school districts often had resource rooms with one teacher serving both groups of students.

The greatest increase in staff were in categories of teacher aide and special education directors. The average number of aides increased 93% and the average number of directors increased 87%. MR and LD teachers as well as Speech clinicians increased 37% and 46% respectively. At the same time, MR and LD students and Speech students increased 83% and 55% respectively.

TABLE 19

Average Number of Special Education
Staff and Students for 3 Yr. Periods
Before and After PL 94-142 Implementation

	Average No. of Staff Per Year (FTE)			Average No. of Students Per Year			Student/Staff Ratio		
	Before	After	% Increase	Before	After	% Increase	Before	After	% Increase
Director	1.11	2.02	87	---	---	---	---	---	---
Psychologist	1.53	1.66	9	---	---	---	---	---	---
MR + LD	20.00	27.30	37	201	367	83	10:1	13.4:1	34
Aides	4.83	9.31	93	---	---	---	---	---	---
Speech	6.65	9.73	46	410	634	55	61.7:1	65.2:1	6
Other	---	---	---	76	116	52	---	---	---
Non-Programmed	---	---	---	38	(5)*	(13)*	---	---	---
	34.10	50.05	47	699	991	42	20.5:1	19.8:1	3

* Indicates a decrease

Overall, a 47% increase was found in staff, and a 42% increase was found in students. Thus, the overall student to teacher ratio remained fairly constant. These figures reflect an increase in the number of special education students who have been identified and a concurrent increase in special education staff to work with these students.

III. Use of IEP's

Individual Education Programs (IEP) were evaluated in order to guage the impact of the public law on handicapped students. It was felt by project staff that the adequacy of the IEP would reflect not only the nature of services being provided, but would also give some indication as to the manner in which the IEP mandate was being met.

An evaluation checklist, developed previously, was utilized to gauge the adequacy of IEPs. This checklist was composed of items adapted directly from Public Law 94-142, Section 121A.225. In this section, it was specified that five pieces of information are to be included in the IEP document. However, when these five specifications were broken down into single elements, nine separate requirements were identified including:

1. A statement pertaining to the child's present level of educational performance.
2. A statement of annual goals.
3. Short term instructional objectives.
4. A list of services to be provided.
5. Extent of regular class participation.
6. Projected date of initiation.
7. Duration of services.
8. Objective criteria for evaluation.
9. A schedule for determining, at least annually, whether objectives are being met.

The IEP evaluation checklist, therefore, contained nine items, each pertaining to a specific required aspect of the IEP (See Appendix A). The final wording of items was influenced by content and research emphasis. A four point rating scale was established which included the following choices: very complete, complete, incomplete, and very incomplete. The rater responded by checking a box which corresponded to the desired rating. The overall score of the IEP was then determined by multiplying the rating on each of the nine items by a quality score (very complete = 4, complete = 3, incomplete = 2, and very incomplete = 1) and then summing the nine item scores.

Because all of the sample school districts did not have a sufficient number of students in each of the selected handicapping areas, only 61 of 70 IEPs were collected. These documents were rated by the two principle investigators. Results suggest that 60%, or 37 of the 61 IEPs, left one or more of the 9 areas on the document unaddressed. Thus, these IEPs could not be considered as being in total compliance with PL 94-142 (See Table 20). Of the 37 IEPs judged as not in compliance, 54% were defective in more than one of the 9 areas (See Table 21).

As increased parent involvement is another important aspect of the IEP, the documents were analyzed in relation to parent involvement in the IEP planning process as well as parent signatures on the document. Findings suggest that 90% of the IEPs were signed by parents and, in one case, the student. However, only 34% of the parents were actually involved in the IEP planning process (See Table 22).

In order to determine if, in fact, IEPs were reflecting information which actually pertained to the handicapped child, attempts were made to link the material presented on the IEP document with information obtained

from psychological evaluations performed on the students. Difficulties were encountered because only 12 of the possible 27 LD & MR students actually had psychological test data available. However, in 11 of these 12 cases, the materials on the IEP and the psychological evaluation were in high agreement (See Table 23).

TABLE 20

AREAS IN WHICH IEP's WERE INADEQUATE

	Number Inadequate	% Inadequate
1. Is there a statement pertaining to the child's present level of educational performance?	6	10%
2. Is there a statement of annual goals?	2	3%
3. Are short term instructional objectives stated?	2	3%
4. Are the services to be provided listed?	7	11%
5. Is there a statement concerning the extent to which the child will participate in the regular program?	18	29%
6. Is the projected date of initiation stated?	13	21%
7. Is the anticipated duration of services defined?	5	8%
8. Are the objective criteria for evaluation procedures stated?	26	42%
9. Is there a schedule for determining, at least annually, whether objectives are being met?	12	20%

Table 21
INADEQUACY OF IEPs BY AREA

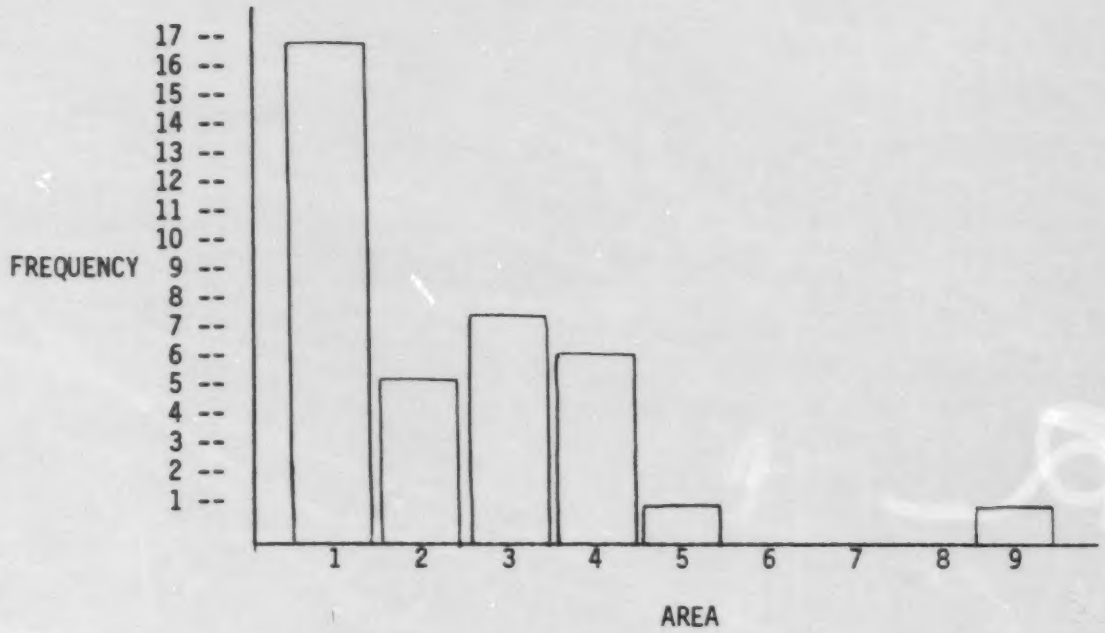


Table 22
PARENT INVOLVEMENT WITH THE IEP PROCESS

School	Signed by Parent	not Signed	Total	Parents That attended IEP Conf.	Parents not Attending	Total
A	5	2	7	4	3	7
B	7	1	8	0	8	8
C	7	2	9	3	6	9
D	10	0	10	1	9	10
E	9	1	10	3	7	10
F	7	0	7	6	1	7
G	10	0	10	4	6	10
TOTAL	55	6	61	21	40	61

Table 23

School	Possible Psychological	Actual Psychological	Difference	Agreement Between IEP & Psychological
A	5	5	0	YES
B	2	1	1	YES
C	5	3	2	YES
D	5	0	5	YES
E	4	0	4	YES
F	2	1	1	YES
G	4	2	2	NO
	27	12	15	

In a final analysis of the IEPs, service needs on these documents were compared with the manner in which PL 94-142 funds were being spent. Since all of the services listed on the IEP's dealt with providing either Speech therapy or special programs for LD and MR students, the service needs identified all dealt with staff positions. When data from the Statement of Expenditures by Function by Object forms were identified, 83.07% of all the funding for the three years (FY '78, '79, and '80) was spent on adding staff. Thus, it would appear that PL 94-142 monies were being used to provide the services which were specified on the IEPs.

IV. Compliance

Another of the programmatic factors that this study proposed to investigate was the relationship between the amount of PL 94-142 monies received and the degree of compliance for each school district. However, according to DESE, all sampled school districts were in compliance with PL 94-142 regulations. Therefore, the relationship between compliance and amount of PL 94-142 money received was not investigated.

GENERAL CONCLUSIONS

Financial

1. Findings indicate that each of the seven school districts involved in this project have, in fact, received and spent PL 94-142 monies. Over the FY '78 through '80 period, all of the schools combined received a total of $188,652.51

2. A large proportion of PL 94-142 monies received were utilized in the area of salary and fringe benefits to provide increased instruction. Of this amount, a large percentage was spent on increasing services for both learning disabled and mentally retarded students. Although a large increase in services was identified, attributing this increase only to PL 94-142 funds is not warranted.

3. Findings suggest that supplanting was taking place in several of the school districts that participated in the study. One apparent cause for this situation appears to be due in some degree to misunderstandings on the part of school districts. Personnel do not seem to be thoroughly aware of the concept of supplanting which, in turn, leads to violation of the PL 94-142 guidelines. Materials available to school personnel do not appear to be clearly presented; and, thus, a frame of reference is lost. Because the sample school districts involved in this study were among the largest in the state, they would be expected to have more expertise in dealing with PL 94-142 monies than would smaller districts; and, thus, encounter fewer difficulties.

4. The least objective evidence existed for expenditures in Supplies, Transportation, and Purchased Services. Therefore, it is in these object categories that supplanting may frequently occur.

5. Page four of the Statement of Expenditures by Function by Object form posed a problem to many schools. It provided little structure for the individual who completed the document. School districts were unsure of what information was necessary; and, thus, tended to provide inadequate information.

6. Most of the school districts involved in this project felt that a separate budgetary line item should be established for the monitoring of PL 94-142 funds.

7. Not all school districts were spending PL 94-142 monies in the same year that they were received. Some districts spend the money after they receive it, and others spend it before.

Relationship to Program:

1. Since the implementation of PL 94-142, there has been a substantial increase in staff for all schools involved in the study. However, it was difficult to determine what percentage of this increase was actually due to PL 94-142 funds as opposed to increases in local special education expenditures.

2. There has been a considerable increase in the number of students served since the implementation of PL 94-142. It appears that more students are now served than would have been had trends, which existed before PL 94-142, been continued. However, it is still difficult to measure the full impact of the public law.

3. While staff and students served have increased in number, the student to professional ratio has remained quite constant at approximately one staff to twenty students.

4. The largest growing staff areas included directors of special education and classroom aides. Aides were apparently hired because initial amounts of PL 94-142 monies were small and districts could increase service with only a small outlay. As special education staffs and budgets grew, directors had to be hired to administer the budgets and staff.

5. In all instances, Individual Education Programs were found for each student in the sample.

6. The Individual Education Programs that were written in the seven sample school districts were not uniform in quality. According to the assessment instrument utilized, 60% of all IEPs evaluated did not comply with the federal guidelines for IEPs (Sec. 121A.225).

7. 90% of all IEPs examined were signed by a parent or, where appropriate, the child.

8. Parental attendance at the IEP Conference was found in only 34% of the sample cases.

9. Service needs that were identified on the IEPs were often areas addressed on the Statement of Expenditures by Function by Object forms.

10. There was a strong positive relationship between the types of services identified on the psychological evaluations for LD & MR students and the services purchased on the Statement of Expenditures by Function by Object forms.

11. Of 27 possible psychological evaluations available for LD & MR students, only 12 were performed and available for inspection.

RECOMMENDATIONS

1. The guidelines utilized by local school districts to determine how PL 94-142 funds can be spent should be modified in a manner such that they are more understandable and self explanatory. DESE should develop a workshop which could be presented to administration and business managers in the state of South Dakota who deal with PL 94-142 monies.

2. It is recommended that the 4th page of the Statement of Expenditures by Function by Object form be modified to provide more structure for the individual who completes it. Better control of PL 94-142 spending by local school districts could be enhanced by a detailed list of expenditures. A suggested replacement page is included which would provide more structure and also assist DESE staff to more closely monitor the spending patterns of school districts (See Figure A). The listing of specific expenditures should enable the state to determine the acceptability of the expenditures while a comparison of data could help determine if supplanting was taking place. Comparisons could be made of the prior year's percentage of PL 94-142 funded salary and fringe benefits to total salary and benefits to the

Figure A

Suggested Page 4 of Statement of Expenditures by Function by Object

I. Salaries and Fringe Benefits	Position Title	Prior Year 94-142 Funding	Prior Year Total Salary	Current 94-142 Funding	Current Total Salary

Subtotal $_____

II. Capital Expenditures	Description	Cost

Subtotal $_____

III. Other	Prior Year 94-142 Expenditures	Prior Year Total SPED Expenditure	Current 94-142 Expenditure	Current Total SPED Budget
Supplies				
Transportation				
Evaluations				
Tuition				

Subtotal $_____

Total Expenditures (Add Subtotals of I, II, III) _____

44

current year's percentage to assure that the portion funded is not a greater percentage than that of the prior year. By subracting prior PL 94-142 amounts from total special education expenditures for each object, a base amount that the district would be obligated to spend before any new PL 94-142 funds can be applied can be generated. The listing of specific expenditures and the comparison of key figures should aid in both local and state control.

3. It is recommended that a separate function be made for PL 94-142 monies on the Statement of Expenditures by Function by Object form. This would enable schools and interested outside parties to more readily identify specific expenditures made with PL 94-142 funds. The specific identification of these expenditures would lead to better control.

4. DESE is encouraged to continue providing workshops pertaining to the writing of the IEP document. However, it is recommended that emphasis be placed on the utilization of the state IEP form and the importance of providing all information necessary on this form. Individuals appear to be careless while completing the form which, in turn, causes the IEP to be out of compliance with federal regulations.

5. School districts should be encouraged to make greater efforts to involve parents in the IEP development process.

6. Less than 50% of those students who could have had psychological evaluations actually had them. Since it appears that the psychological data was utilized in the writing of IEPs, it is recommended that LD and MR students be evaluated by a psychologist to assist in obtaining data.

7. This study should serve as a pilot study of procedures. Definitive statements concerning the impact of PL 94-142 spending on special education programs cannot be made, although valuable information was collected and conclusions made. Further investigations should be made in order to develop a formal tracking system for financial and programmatic aspects of all special education programs in South Dakota.

APPENDIX A

DATA COLLECTION SHEET
FINANCIAL TRACKING SYSTEM INTERVIEW SCHEDULE
STATEMENT OF EXPENDITURES BY FUNCTION BY OBJECT
IEP EVALUATION CHECKLIST

DATA COLLECTION SHEET

_____
(School District)

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80
SPED Staff:						
Director						
School Psych.						
MR						
LD						
S						
Aide						
Total Staff						
SPED students:						
MR						
LD						
S						
Other						
No Prog., etc.						
Total # Students						
Finances:						
94-142						
Revenue:						
Other Federal						
State & Local						
Total SPED Rev.						
Total Dist. Rev.						
Expenditures						
SPED						
District						

FINANCIAL TRACKING SYSTEM

INTERVIEW SCHEDULE

1. Who is responsible for the budgeting of PL 94-142 funds?
2. When is the budget prepared?
3. Is the money received budgeted for and spent in the same fiscal year or in the following fiscal year?
4. Are the reports difficult to complete?
5. Do you have any suggestions regarding these forms?
6. Would establishing a separate line item for PL 94-142 funds be feasible?

IEP EVAULATION CHECKLIST

NAME:_____ SCHOOL:_____

1. Very Complete
2. Complete
3. Incomplete
4. Very Incomplete

	1	2	3	4
1. Is there a statement pertaining to the child's present level of educational performance?				
2. Is there a statement of annual goals?				
3. Are short term instructional objectives stated?				
4. Are the services to be provided listed?				
5. Is there a statement concerning the extent to which the child will participate in the regular program?				
6. Is the projected date of initiation stated?				
7. Is the anticipated duration of services defined?				
8. Are the objective criteria for evaluation procedures stated?				
9. Is there a schedule for determining, at least annually, whether objectives are being met?				

_____ School

_____ Multi-District

$_____ Title VI-B (P.L. 94-142) funds received

_____ School Year in which Funds Were or Are to be Expended

___ Application ___ Report

TITLE VI-B (P.L. 94-142) FUNDS - FY'80
SPECIAL EDUCATION FUND
STATEMENT OF EXPENDITURES BY FUNCTION BY OBJECT

Function		100 Salaries	200 Benefits	300 Purchased Services	400 Supplies and Materials	500 Capital Aquisitions	600 Other Objects	Total For Function
1000	Instruction							
1210	Gifted	$	$	$	$	$	$	$
1220	Mentally Retarded							
1230	Physically Handicapped							
1240	Emotionally Disturbed							
1260	Learning Disabilities							
1290	Other Special Programs							
	Total Instruction	$	$	$	$	$	$	$
2000	Support Service							
2110	Attendance and Social Services	$	$	$	$	$	$	$
2120	Guidance Service							
2130	Health Service							
2140	Psychological Service							
2150	Speech Pathology and Audio Service							
2210	Improvement of Instruction							
2220	Educational Media							
2410	Office of the Principal							
2490	Other School Administration							
2520	Fiscal Service							
2540	Operation and Maintenance							
2550	Pupil Transportation							
331	Contracted Bus Service							
332	Mileage Paid Parents							
333	Board and Room Paid Parents							
339	Other Transportation							
2590	Other Support Service							
2620	Planning, Research Develop and Evaluation							

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_____ SCHOOL

TITLE VI-B (P.L. 94-142) FUNDS - FY'80
SPECIAL EDUCATION FUND
STATEMENT OF EXPENDITURES BY FUNCTION BY OBJECT

(continued)

Function		100 Salaries	200 Benefits	300 Purchased Services	400 Supplies and Materials	500 Capital Aquisitions	600 Other Objects	Total For Function
2640	Staff Service	$	$	$	$	$	$	$
2660	Data Processing							
2690	Other Supporting Service - Central							
2900	Other Supporting Service							
	Total Support Service	$	$	$	$	$	$	$
3000	Community Service							
3900	Other Community Service	$	$	$	$	$	$	$
	Total Community Service	$	$	$	$	$	$	$
4000	Nonprogrammed Charges							
4100	Payments to Other Government Units - Within	$	$	$	$	$	$	$
310	Multi-district contract							
331	Bus Service							
370	Tuition							
4200	Payments to Other Government Units - Outside							
331	Bus Service							
370	Tuition							
4900	Payments to Other Educational Units							
332	Mileage Paid to Parents							
333	Board and Room Paid to Parents							
370	Tuition							
390	Other Purchased Services							
	Total Nonprogrammed Charges	$	$	$	$	$	$	$
5000	Debt Service	$	$	$	$	$	$	$

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_____ SCHOOL

TITLE VI-B (P.L. 94-142) FUNDS - FY'80
SPECIAL EDUCATION FUND
STATEMENT OF EXPENDITURES BY FUNCTION BY OBJECT

(continued)

Function		100 Salaries	200 Benefits	300 Purchased Services	400 Supplies and Materials	500 Capital Aquisitions	600 Other Objects	Total For Function
6000	Cocurricular Activities							
6100	Male Cocurricular Activities	$	$	$	$	$	$	$
6200	Female Cocurricular Activities							
6550	Bus Transportation							
6900	Combined Cocurricular Activities							
	Total Cocurricular Activities	$	$	$	$	$	$	$
	TOTAL ALL FUNCTIONS	$	$	$		$	$	$

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TITLE VI-B (P.L. 94-142) FUNDS - FY'80
SPECIAL EDUCATION FUND
STATEMENT OF EXPENDITURES BY FUNCTION BY OBJECT

(If the funds were utilized for salaries, please list the position or name.)

GENERAL AREA

SPECIFIC ACTIVITIES

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APPENDIX B

GENERAL AREAS OF EXPENDITURES OF PL94-142

GENERAL INSTRUCTIONS
for completing the
STATEMENT OF EXPENDITURES BY FUNCTION BY OBJECT

District expenditure of FY'80 Title VI-B (P.L. 94-142) funds must be related to one of six general areas: (See attachment for specific activities)

1. Child Identification
2. Confidentiality and Due Process Procedures
3. Implementation of Full Services for Handicapped Children
4. Development and Implementation of Individual Education Programs (IEP)
5. Protection in Evaluation Procedures
6. Parent Involvement

Pages 1, 2 and 3:

Please show by function where you expended or plan to expend the Title VI-B (P.L. 94-142) funds you received.

Page 4:

Please show from what general area and specific activity FY'80 Title VI-B (P.L. 94-142) funds were or will be expended. This should be taken from the attached list of General Areas and Specific Allowable Excess Costs.

If the funds will be or were utilized to pay salaries, please list the position or name of staff that were paid.

ACTIVITIES FOR WHICH TITLE VI-B (P.L. 94-142) FY'80 FUNDS MAY BE EXPENDED:

GENERAL AREAS (Refer to by number on Page 4 of Statement of Expenditures by Function by Object)	SPECIFIC ALLOWABLE EXCESS COSTS (Refer to by letter on Page 4 of Statement of Expenditures by Function by Object)
1. Child Identification	A. Media and publicity materials to conduct local community awareness campaign for locating unserved handicapped children. B. New or continued screening efforts to identify potential handicapping conditions, including screening of children below school age. C. On-site consultation: screening practices and recommended instruments. D. Inservice training: awareness of handicapping conditions. E. District brochure or pamphlet describing special education programs, services, and eligibility criteria. F. Purchase of testing and/or assessment materials. G. Evaluation and diagnosis required by Child Study Team decision but not available in district. H. Other (specify on page 4 of Statement of Expenditures by Function by Object).
2. Confidentiality and Due Process Procedures	A. On-site consultation: existing district due process forms and record-keeping procedures, parent communication procedures, bilingual translations of district forms, and hearing procedures. B. Interpreters for hearing impaired parents; translators for non-English speaking parents. C. Other (specify on page 4 of Statement of Expenditures by Function by Object).
3. Implementation of Full Services for Handicapped Children	A. On-site consultation: assessment of district needs in reaching a full service status. B. Development of new special education programs. C. Development of district programs for preschool age handicapped children (including teacher salary) D. Ancillary personnel visitations to other district or agency programs. E. Non-ancillary supervision of work placements for secondary handicapped students. F. District-designed research of relevance to special education. G. Course work registration costs for ancillary personnel who participate in professional inservice or college/university classes related to special education.

ACTIVITIES FOR WHICH TITLE VI-B (P.L. 94-142) FY '80 FUNDS MAY BE EXPENDED

GENERAL AREAS (Refer to by number on Page 4 of Statement of Expenditures by Function by Object)	SPECIFIC ALLOWABLE EXCESS COSTS (Refer to by letter on Page 4 of Statement of Expenditures by Function by Object)
3. Implementation of Full Services for Handicapped Children (cont'd)	H. Adapted district procedures and equipment to teach driver education to secondary handicapped students. I. Bus aides on district vehicles transporting handicapped students. J. Driver time and mileage to provide daily transportation for one or more severely handicapped children. K. Training of district personnel responsible for transporting severely handicapped children. L. Modification of new or existing district vehicles (lifts, restraints, safety devices) used to transport severely handicapped. M. Salaries of teachers for new programs. N. Other (specify on page 4 of Statement of Expenditures by Function by Object).
4. Development and Implementation of Individual Education Programs	A. One-to-one aide or teacher to provide assistance for a severely handicapped child. B. On-site consultation: development of IEPs. C. Purchase of educational supplies and curriculum-related materials for the implementation of individual programs for specific children. D. Purchase of educational equipment directly related to the instruction of severely handicapped children (Braille machines, group amplification equipment, etc.) E. Inservice training: IEP development and implementation. F. On-site consultation: evaluations and prescriptions for therapy for severely involved children in the areas of physical, occupational, speech, or recreational therapy. G. Purchase of direct therapy services (physical, occupational, speech or recreational therapy) which are not available through district personnel. H. Purchase of direct psychological or psychiatric therapy/treatment which is not available in district. I. Purchase of specialized physical education or motor development equipment to carry out prescribed activities, or to permit adapted physical education for handicapped students. J. Mobility training for visually handicapped. K. Salaries of teachers for new programs

ACTIVITIES FOR WHICH TITLE VI-B (P.L. 94-142) FY'80 FUNDS MAY BE EXPENDED

GENERAL AREAS (Refer to by number on Page 4 of Statement of Expenditures by Function by Object)	SPECIFIC ALLOWABLE EXCESS COSTS (Refer to by letter on Page 4 of Statement of Expenditures by Function by Object)
4. Development and Implementation of Individual Education Programs (cont'd)	L. Total manual communication instruction for parents, teachers and peers of hearing impaired. M. On-site consultation: techniques of training basic feeding and hygiene to severely involved. N. Other (specify on Page 4 of Statement of Expenditures by Function by Object).
5. Protection in Evaluation Procedures	A. Translation of district due process forms into languages other than English. B. On-site consultation: psychological testing and assessment materials and methods for non-English speaking children. C. Inservice: comprehensive evaluation procedures D. Other (specify on Page 4 of Statement of Expenditures by Function by Object).
6. Parent Involvement	A. Formation and operation of district special education advisory council. B. Informal parent group meetings at either building or district levels. C. Speakers or resource persons to make presentations to parent groups and conduct training. D. Other (specify on Page 4 of Statement of Expenditures by Function by Object).